

Question and Answers:

1. What state statutes govern exemptions?

Including but not limited to Sections 12-81 to 12-94 (inclusive).

2. Are there any filing requirements?

Yes, including but not limited to Sections 12-81, 12-87, 12-87a, and 12-89a.

3. Who determines if someone or organization is eligible for an exemption?

The assessor; Section 12-89.

4. Is a property automatically exempt?

No. An organization seeking exempt status must timely file a properly completed Tax Exempt Application for each property with the assessor no later than the November 1st immediately following the October 1st assessment date.

5. When will the property become exempt?

If an organization completes a properly filed Tax Exempt Application and it is approved by the assessor, then the property will be exempt as of that October 1st prior to the filing date of November 1st.

6. What happens if an organization does not file a tax exempt application by November 1st for property it owned on October 1st?

Failure to timely file for such an exemption shall be considered a waiver of one's right to that exemption.

7. What happens if the November 1st filing date is missed?

Only an organization claiming an exemption pursuant to Subsection (7), (10), (11) or (16) of Section 12-81 may request a filing extension from the assessor. The assessor may grant an extension of up to 60 days; if it is the assessor's opinion that the organization has made a substantial compliance with the filing requirements and the organization pays a late filing fee of \$35.00 to the Town.

8. Is the property automatically 100% exempt?

No, Section 12-88.

9. What happens if a tax exempt organization acquires a taxable property between October 2nd and September 30th.

Per CGS 12-89 property acquired by a tax exempt organization, may first become exempt on the assessment date following the acquisition of the property. A properly filed Tax Exempt Application

must be filed by November 1st following that assessment date of October 1st.

Per CGS 12-81b a municipality by ordinance may provide that the property tax exemption shall be effective as of the date of acquisition of the property. The organization must file a properly complete Tax Exempt Application for each property no later than the November 1st immediately following the date of acquisition with the assessor. If approved by the assessor, the effective date shall be the date of acquisition. This is an enabling statute and does not apply to all municipalities, speak to the assessor concerning this statute reference.

In either case, under 12-89 or 12-81b, failure to timely file for a Tax Exempt Application shall be considered a waiver of one's rights to that exemption.

10. What happens if a taxable organization acquires a tax exempt property between October 2nd and September 30th.

Per CGS 12-81a the purchaser of a property subject to a tax exemption shall be liable for taxes on the property from the date on which the conveyance is placed on the land records. Time limits for filing the conveyance and notifying the assessor of the transfer are required. Penalties apply for failure to file the conveyance or notify the assessor. See the local assessor for more information. The provisions of this statute do not apply to a purchaser who has already qualified for exempt status.

11. Once approved must a tax exempt organization re-file for exempt status.

The following tax exempt organizations must re-file quadrennially for exempt status for all properties for which exemption is sought. The properly completed Tax Exempt Application - Quadrennial Report must be received by November 1st following the October 1st assessment date.

Agricultural Societies	12-81 (10)
Cemetery Use	12-81 (11)
Charitable Organizations	12-81 (7)
Educational Organizations	12-81 (7)
Historical Organizations	12-81 (7)
Horticultural Organizations	12-81 (10)
Hospitals	12-81 (16)
Literary Organizations	12-81 (7)
Sanatoriums	12-81 (16)
Scientific Organizations	12-81 (7)

Other pertinent statute references:

Exemptions	12-81
Enabling Statute for Local Option	12-81b
Additional Report	12-87
Extension of Time to File	12-87a
Completely or Partially Exempt	12-88
Assessors to Determine Exemptions	12-89
Evidence of Federal Income Tax Exemption	12-89a